

Subject 900

Which Return to Use

All nonresidents or part-year residents of Arkansas who received any amount of income from an Arkansas source or after becoming a resident of Arkansas must file a return using Form AR1000NR. A nonresident is someone who received income from Arkansas sources but is not a resident of Arkansas. A part-year resident is someone who moved into or out of Arkansas during the tax year.

Married couples cannot file on the same return if one is a resident and the other is not. The resident must file using form AR1000 and the nonresident or part-year resident must file using Form AR1000NR. Both must file using Filing Status 5 (Married Filing Separately on different returns).